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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Nina E. Olson
National Taxpayer Advocate

SUBJECT: Interim Guidance on Referring Identity Theft Criteria 5-7 Cases
to the Identity Protection Specialized Unit (IPSU)

The purpose of this memo is to issue guidance for TAS employees on handling identity theft issues.

To expedite case resolution and reduce OAR processing, the National Taxpayer Advocate, who establishes case referral criteria and the Commissioner, Wage & Investment (W&I), who establishes processing mechanisms for TAS referrals have reached an agreement for the referral and processing of identity theft cases. Implementation of this process benefits taxpayers by allowing them to work directly with W&I personnel who specialize in resolving identity theft related issues.

Identity Theft Issues Eligible for Referral to IPSU

Generally, W&I will refer taxpayers meeting TAS criteria 5-7 (systemic burden) who seek assistance with an identity theft issue to the Identity Protection Specialized Unit (IPSU) in Accounts Management.¹

However there are exceptions to this process. See below for issues not eligible for referral to IPSU.

Note: Accounts Management IRM 21.9.2.10, *Accounts Management Identity Theft* (10-02-2009) provides guidance for IPSU employees when resolving these identity theft priority referrals.

¹ [IRM 13.1.7.2.2](#) TAS Case Criteria 5-7 “Systemic Burden”

Identity Theft Issues Not Eligible for Referral to IPSU

There will be situations where it is in the best interest of the taxpayer to retain the case in TAS for resolution. The following are examples of when TAS would continue to advocate for identity theft victims:

1. The taxpayer declines referral to IPSU.
2. The IPSU has already tried to provide relief in the past, and has failed.
3. Systemic burden cases that require advocacy which might lead to the issuance of a Taxpayer Assistance Order on behalf of the taxpayer.
4. Taxpayer cases added to TAMIS will remain in TAS and be resolved through the OAR process.²
5. Taxpayers not satisfied with the assistance provided through IPSU.
6. Taxpayers assisted by IPSU, who subsequently face economic burden while IPSU is processing their request, will come to TAS for assistance, when IPSU cannot provide relief within 24 hours.
7. Congressional cases.
8. Any cases previously open in TAS.

Determining Taxpayer Eligibility for IPSU Referral

1. Determine if there is an open or closed case on TAMIS per IRM 13.1.7. If TAMIS reflects an open or closed case, provide the taxpayer with the advocate's contact information and document TAMIS accordingly. Taxpayers, currently/previously assisted by TAS are not eligible for referral to the IPSU.
2. Determine whether the taxpayer's identity theft issue is suitable for referral to the IPSU, generally criteria 5-7, excluding exceptions noted above. If the taxpayer's circumstance meets eligibility requirements, advise the taxpayer he or she is qualified for referral to IRS' Identity Protection Specialized Unit. If the taxpayer is not in agreement with this referral and his case meets TAS criteria 5-7, create a case on TAMIS, notate TAMIS history screen "Taxpayer declined referral to IPSU".

IPSU Referral Procedures

1. When the taxpayer agrees to the referral, advise the taxpayer of the following:
2. The IPSU will assign his or her case to a member of their staff within 5 workdays of receipt of the referral and issue letter confirming receipt of the case in the IPSU.
The IPSU will keep the taxpayer informed of case progress until all issues have been resolved. IPSU will make every effort to handle the case in a timely and efficient manner and notify the taxpayer of its resolution.
3. Provide the IPSU toll-free telephone number 1-800-908-4490; fax number 978-247-9965; and mailing address P.O. Box 9039, Andover, ME 01810.

² In cases retained by TAS, TAS will continue to route ID theft OARs to the appropriate functions for resolution.

4. Provide the taxpayer with ASK TAS toll-free number 1-877-275-8271 (1-877-ASK-TAS1) to call if circumstances change due to economic burden or if he or she becomes dissatisfied with the IPSU referral.

Routing and Monitoring Instructions When the TP Comes Directly to TAS

[Until negotiations are completed with NTEU, these procedures should be carried out by a manager or LTA secretary or someone acting as the manager or the secretary, or the case will need to be kept and worked in TAS.]

Take the following actions when the taxpayer agrees to IPSU referral (**Do NOT add a case to TAMIS**):

- Complete Form 4442, Inquiry Referral;
- Include any documents provided by the taxpayer;
- Within three work days of receipt of taxpayer inquiry by TAS, fax the Form 4442 to the AM IPSU team using the Identity Theft Fax number 978-247-9965; or send secure e-mail to ***W&I-ITAR**.
- Open an IDRS control on TXMOD using Command Code ACTON "C#,TAS5-7IPSU,M,ATAO";
- Prepare an IPSU Referral Monitoring Sheet and monitor the taxpayer's account for an IPSU IDRS Control. Maintain the Referral Monitoring Sheet in a suspense file. IPSU will control the case using IDRS category code "ITAR";
- Once IPSU controls the account as "ITAR", close the TAS IDRS monitoring control;
- If IPSU does not control the account on IDRS as "ITAR" within five business days of the date the case was referred to IPSU, elevate to your manager for action, providing the taxpayer's name and SSN.
- If the IPSU control base is not open within five business days, the TAS Manager will contact the W&I Identity Theft P&A Analysts to determine the nature of the delay.

Note: In situations where the taxpayer has contacted TAS by mail and there is no phone contact information, issue a TAS Identity Theft Referral letter to the taxpayer advising that his account has been referred to IPSU for resolution.

This guidance will be incorporated into the next revision of IRM 13.3.1.1 *Overview-Receiving Calls for the NTA Toll-free Number (01-15-2005)*, and IRM 13.1.10, *Special Processes*.

IRM 21.9.2.10, *Transition of TAS Identity Theft work to AM IPSU* contains W&I guidance for case processing.

Attachments (2)

Identity Theft Criteria 5-7 IPSU Referral Monitoring Sheet

Date of Referral to IPSU: _____

Follow-up Date: _____

(follow up date is five workdays from date sent)

Method of 4442 Referral (Fax, e-4442 or secure email): _____

Taxpayer Name: _____

Taxpayer SSN: _____

If IPSU IDRS control category “ITAR” is not present within five workdays of referral to IPSU, elevate to manager.

Managers will follow-up with W&I Identity Theft P&A Analysts to determine the nature of the delay.

TAS Identity Theft Referral Letter



Date:

{optional address line}
{taxpayer name}
{taxpayer address}
{taxpayer city, state, zip code}

Tax Form(s):
Tax Period(s) Ending:
Case Number:
Taxpayer Identification Number:

Dear {taxpayer name}:

Thank you for your inquiry {dated} {postmarked/or faxed} received in our office on {date}. I understand you're concerned about an identity theft incident affecting your tax accounts.

I'm sending your inquiry to the IRS Identity Protection Specialized Unit (IPSU), which specializes in working identity theft issues. The IPSU staff will coordinate the resolution of your case, address all the issues that may be causing concern, and make every effort to handle the case quickly and efficiently while keeping you informed.

You should hear from someone in the Identity Protection Specialized Unit by **{allow 15 workdays}**. If you have any questions before then, please call the IPSU toll-free at 800-908-4490. If you prefer, you can write to this unit at PO Box 9039, Andover MA 01810 or fax to 978-247-9965. Please provide a telephone number where you can be reached and the best time to call you.

If your tax problems are causing financial difficulty or significant cost, or you believe you need help from the Taxpayer Advocate Service, you can call our toll-free case intake line at 1-877-777-4778. You can find out more about us by visiting our website at www.irs.gov/advocate.

I sincerely apologize {if an apology is appropriate insert a sincere apology specific to the taxpayer's issue}.

Sincerely,

{name of TAS employee}
{title of TAS employee}